REPORT

ON THE

ADMINISTRATION

OF THE

SALT DEPARTMENT OF THE BOMBAY PRESIDENCY

FOR THE

OFFICIAL YEAR 1908-1909,

WITH

APPENDICES.

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From

S. R. ARTHUR, Esq., I. C. S.,
Collector of Salt Revenue,
Bombay;

To

The Hon'ble Mr. W. W. DREW, B.A., I. C. S.,
Commissioner of Customs, Salt, Opium and Abkári,
Bombay.

Poona, 19th July 1909.

Sir,

I have the honour to submit the annual report on the Administration of the Salt Department for the year 1908-1909. INTRODUCTORY.

2. Mr. W. H. Lucas, I. C. S., was in charge of the Department throughout the year. Collector's office.

3. The Supervising Staff consisted at the end of the year of one Collector, ten Assistant Collectors and one Native Assistant to the Collector of Salt Revenue. Supervising staff.

4. During the year under report the following changes were made in the subordinate establishment:— Strength of the Department.

(1) Under Government Resolution, Revenue Department, No. 3511, dated the 3rd April 1908, the four-monthly peon establishment specified below was abolished and a fixed sum of Rs. 15,000 per annum was placed at the Collector's disposal for the employment of temporary peons irrespective of time limit:—

407	men	on Rs. 9	each
17	„	„ 8	„
2	„	„ 7	„

(2) Under Government Resolution, Revenue Department, No. 4890, dated the 15th May 1908, the following additional nine-monthly establishment was sanctioned to guard the Khárághoda Salt Treasury in consequence of the withdrawal of the police guard:—

	Rs.	a.	p.	
1 Náik	11	10	0	
2 peons	9	11	0	each
3 do.	8	11	6	„
3 do.	7	12	0	„

(3) Under Government Resolution, Revenue Department, No. 5250, dated the 26th May 1908, the undermentioned establishment was entertained at the cost of the Companies concerned to supervise the bulk oil business at Mormugao:—

	Rs.	
1 Special Officer	250	
1 clerk	40	
2 peons	10	each

(4) Under Government Resolution, Revenue Department, No. 10236, dated the 9th October 1908, the following additional hands were entertained in the Chief Account Office on account of increase of work in that office:—

	Rs.	
1 clerk	75	
1 do.	60	
1 do.	50	
1 do.	45	
1 do.	35	
2 clerks	30	each

(5) Under Government Resolution, Revenue Department, No. 7071, dated the 13th July 1908, an additional eight-monthly lascar on Rs. 9 per mensem was entertained for the new life-boat supplied to the Honávar port.

Summary of constitution and operations of the Department.

5. A summary of the constitution and operations of the Department as a whole is subjoined, the corresponding figures for 1907-1908 being given for the purposes of comparison :—

	1907-1908.	1908-1909.	Increase.	Decrease.
1. Number of supervising officers	12	12	.....	.....
2. Number of subordinate establishment	6,418	6,013	.....	405
3. Number of tálukás ...	39	39	.....	.....
4. Number of salt-works ...	436	436	.....	.....
5. Number of maunds of salt excised and imported by sea and land on payment of duty	1,14,92,003	1,12,27,423	.....	2,64,580
6. Number of maunds of salt delivered free and at nominal rate of duty ...	9,28,787	10,81,098	1,52,311	.....
7. Total number of maunds of salt excised, imported, delivered free, or at nominal duty	1,24,20,790	1,23,08,521	.....	1,12,269
8. Total revenue ... Rs.	1,19,77,327	1,22,02,025	2,24,698	.....
9. Number of offences enquired into	323	264	.....	59

6. The financial results of the last year's administration, as compared with those of the preceding four years, are exhibited below :—

Year.	Gross Receipts.	Expenditure.	Refunds.	Total of Expenditure and Refunds.	Net Receipts.	Percentage Charges on Gross Receipts.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1904-1905 .	1,91,73,253 15 6	16,75,907 12 2	62,496 1 2	17,38,403 13 4	1,74,34,850 2 2	9 1 1
1905-1906 .	1,54,97,085 10 4	17,07,797 3 0	65,530 11 9	17,73,327 14 9	1,37,23,757 11 7	11 7 2
1906-1907 .	1,60,85,947 7 2	17,73,649 0 11	62,764 13 2	18,36,413 14 1	1,42,49,533 9 1	11 6 8
1907-1908 .	1,19,77,326 15 10	18,00,934 0 2	48,797 7 8	18,49,731 7 10	1,01,27,595 8 0	15 7 1
1908-1909 .	1,22,02,025 2 4	18,24,239 8 1	39,852 0 2	18,64,091 8 3	1,03,37,933 10 1	15 4 5

The percentage of charges on gross receipts during the year under report is almost the same as in the previous year.

SALT.

SALT. General sources of supply.

7. The salt with which the Bombay Presidency Salt Department has to deal may conveniently be classified under three heads :—

(1) Baragra salt, manufactured from salt brine at the Government Salt-Works on the Runn (Khárághoda and Udu), now called the Pritchard Salt-Works.

(2) Sea salt produced at works on the coast, of which one at Dharasna, near Bulsár, is a Government work. A few works, the property of Government, in the Konkan tálukás, are leased to private individuals. All the rest of the sea salt-works are private.

(3) Imported salt produced mainly at salt-works in Goa territory. The figures in Appendix G will give an idea of the relative importance of these sources of supply.

Nominal duty salt is issued to Foreign Malabar and free salt to Janjira, Cambay, Pátri, Jhinjuwáda and Rádhanpur States, and sometimes in lieu of salt accidently lost at sea.

BARAGRA SALT.

DISTRIBUTION OF BARAGRA SALT.

Opening balance and season's produce.

8. The quantity of Baragra salt in stock at the beginning of the year was 24,60,555 maunds against 30,99,992 maunds at the beginning of the previous year. The produce during the year under report amounted to 26,68,101 maunds making with the quantity in stock a total of 51,28,656 maunds.

Removals.

9. The removals during the year amounted to 27,24,480 maunds against 27,42,639 maunds in 1907-1908 and 25,09,732 maunds in 1906-1907. The small decrease of 18,159 maunds calls for no remarks. It is a noteworthy fact, however, that while the removals beyond the Presidency increased by 4,408 maunds those for local consumption decreased by 22,567 maunds. The increase, which is mainly in removals to the United Provinces, is attributed to the growing popularity of Baragra salt outside the Presidency owing to uniformity of price and quality and the ease with which it can be obtained under the through-traffic system. The decreases of 300 and 26,642 maunds respectively in removals to the Central Provinces and Central India including Málwa and Rájputána are explained by the fact that in 1907-1908 the removals were obviously in excess of the demand.

Distribution of Baragra salt.

10. The manner in which the issues of Baragra salt were distributed during the year under report is shown in Appendix A.

Distribution considered according to destination.

Local consumption.

11. The issues for local consumption are given in detail in Appendix B. It will be seen that compared with the removals during 1907-1908 there has been a falling-off during the year under report in the removals to all places except Broach and East Khándesh. This is due to the fact that though the merchants paid large amounts on account of excise duty in March last they withheld actual removals to guard against loss in case the rate of duty were further reduced. It should, however, be noted that though the removals during 1908-1909 were below those of 1907-1908, yet they were considerably above those of any of the preceding eight years. The decrease of 3,979 maunds in removals to the Gáikwár's territory is more than counterbalanced by an increase of 5,873 maunds in issues of Dharasna salt. The decrease in removals to the Kaira District and the Cambay State are trifling and are the consequence of the preceding year's removals having been considerably in excess of requirements.

Through-booking system.

12. Salt traders availed themselves of 21 treasuries and one railway station as last year. The subjoined statement shows how the different systems of payment of duty on Baragra salt have worked during the year under report compared with the previous year :—

Names of places at which duty was collected.	1907-1908.	1908-1909.
	Maunds.	Maunds.
Head-Quarter Office, Bombay, Main Stores, Khárághoda, Ahmedabad Depôt, and Broach Customs House	12,20,243	10,51,506
At Treasuries beyond the Presidency	9,64,098	11,34,153
At Stations on the Indian Midland Railway	8,652	11,742
Total ...	21,92,993	21,97,401

Loss and wastage.

13. The loss and wastage written off amounted to 2,70,986 against 2,05,218 maunds in the year 1907-1908. One heap alone showed, on its clearance, a loss of 1,25,036 maunds owing to its exposure to the rains of six successive years and to the cyclone of July 1905, while the heavy rains of July and August last caused a loss of 1,19,829 maunds in the open stores. On the whole, the percentage works out to 5·28 per cent. against 3·79 in the previous year and 5·4 in 1906-1907.

Stock at the close of the year.

14. The quantity in stock at Khárághoda at the end of the year was 21,33,190 maunds against 24,60,555 at the close of the previous year. If 26,17,603 maunds manufactured during the manufacturing season of 1908-1909, but stored and brought to account after the close of the year, be added to it, the total stock will amount to 47,50,793 maunds, which is considerably less than the average annual demand *plus* two years' reserve, the standard up to which we endeavour to work. It was hoped that, with the addition of 39 new pans, which were opened last season, an output of 30 lákhs of maunds would be secured, but an adverse season, combined with the weakness of the brine in the Khárághoda agar, defeated these hopes, and, as a consequence, instead of an increase, there was actually a small decrease in the total outturn. This steady reduction of the reserve stock is a serious matter in view of the yearly increasing demand for Bárágra salt and of the difficulty of obtaining sufficient labour to produce a crop which, over and above meeting current demand, would substantially add to the reserve. The matter is having my most careful attention, and I propose to open next season as many more pans as circumstances will permit. The experiments undertaken to discover stronger brine in the vicinity of the existing pans will also be pushed on and if they should prove successful, as seems probable, detailed proposals to open out new pans will be submitted in due course.

Cost price.

15. The cost price of Bárágra salt, including all charges, remained the same as in the previous year, *viz.*, 2 annas 3 pies per Indian maund; but as the cost price of 1 anna 3 pies per maund paid to the agrias was found too low to attract good men, it was raised by 3 pies, with effect from the 1st April last, *vide* Government Resolution, Revenue Department, No. 13190, dated the 29th December 1908. The mere hope held out by Mr. Lucas of such increased price greatly reduced last season the difficulty in procuring the necessary labour.

Manufacturing season.

16. The following table contains details regarding the manufacture of salt at the Pritchard Salt-Works during the season of 1908-09:—

Salt works.	Year.	Number of pans.	Total crop.	Average yield per pan.	Maximum yield per pan.
			Maunds.	Maunds.	Maunds.
Khárághoda	1907-08	238	12,99,234	5,459	9,480
	1908-09	249	12,31,768	4,947	8,808
Udu	1907-08	232	13,48,270	5,812	9,435
	1908-09	260	13,85,835	5,330	9,322
Total ...	1907-08	470	26,47,504	5,635	9,480
	1908-09	509	26,17,603	5,138	9,322

The smaller average yield per pan both at Khárághoda and Udu was due to untimely rain in February and March last which destroyed a large quantity of the salt in the pans. On the other hand, the quality of salt produced this year is far better than usual. Had it not been for the unseasonable rainfall the crop of salt this year would not have been less than 30 lákhs of maunds, as the agrias, encouraged by the promised increase in cost price, worked throughout the season willingly and well under the constant and careful supervision of Mr. Ghulam Yassin, the Inspector in charge of the Pritchard Salt-Works. Brine was let into the first pan at Khárághoda on the 17th October 1908 and into the last pan on the 8th December 1908. The first pan was cleared on the 18th March 1909

and the last pan on the 28th April 1909. At Udu, brine was let into the first pan on the 17th October 1908 and into the last pan on the 7th December 1908. The first pan was cleared on the 25th March 1909 and the last on the 17th May 1909.

17. The storage operations began on the 15th April 1909 and ended on the 24th May 1909. The daily average of the storage was 65,440 maunds against 57,554 maunds in the previous year. Luckily, this year a sufficient number of storage labourers were available, which, coupled with the fact of the Railway Company having placed an additional engine at our disposal, made it possible to complete the storage earlier than usual. The engines supplied by the Railway Company were the same as last year and worked satisfactorily; but as they are now old and worn out and as the Railway Company has expressed its inability to order out new engines of the same class, Government, by their resolution in the Public Works Department, No. C.W-1373, dated the 27th May 1909, have sanctioned the existing staging in the Khárághoda Stores being replaced by a stronger structure capable of bearing the weight of a heavier type of engine. The use of such engines will facilitate and hasten storage operations, a great desideratum in view of the proposed increase of production. Storage.

18. The quantity of salt on which cost price at 1 anna 6 pies per Indian maund was paid to the agrias during the manufacturing season of 1908-09 was 24,86,723 maunds and the amount paid for it was Rs. 2,33,130. This divided amongst 1,527 agrias gives Rs. 153 per head for a working season. Cost price paid to agrias.

19. The sales at the agencies are given in Appendix B. It will be seen that there has been a decrease all round, but the most notable feature is that the removals by private traders direct from the Main Stores fell off from 3,939 maunds to 3,267. Agency system.

20. The rainfall at Khárághoda during the year under report was 19·41 inches against 24·41 inches during the previous year. There was a good supply of water throughout the year. Water-supply.

21. The vital statistics of the new Government village at Khárághoda during the year under report read as follows:— Health of Khárághoda.

There were 73 births or 30·9 per mille against 81 births or 37·2 per mille in the year 1907-08. The number of deaths was 64 or 27·1 per mille against 70 or 32·2 per mille in the previous year.

22. The population of the village was 2,359 during the year under report as compared with 2,175 last year. Population.

23. The total number of patients treated at the Dispensary was 5,014 against 4,235 during the previous year. The most common diseases were, as usual, malarial fever, conjuctivitis, diseases of the digestive system and skin diseases. No epidemic prevailed during the year under report. Khárághoda Dispensary.

24. The total amount advanced to the agrias as takávi during the year under report was Rs. 8,218 against Rs. 7,079 last year. The increase is due to the opening of 39 new pans and to new agrias having been employed in place of those who had deserted. Advances to agrias.

SEA SALT.

25. The quantity of salt manufactured during the year was 1,01,71,841 maunds against 89,68,353 maunds in the previous year, *i.e.*, an increase of 12,03,488 maunds due partly to a favourable season and partly to the early cessation of the rains last year which enabled the shilotries to start manufacturing operations earlier than usual. The removals amounted to 92,08,168 maunds as against 92,90,339 maunds in the previous year. The small decrease of 82,171 maunds is due to up country traders having held back their orders in anticipation of a further reduction in duty. As a result of increase in the quantity of salt produced and brought to account during the year, with a partial falling off in the sales, the balance at the close of the year rose from 7,99,195 maunds to 10,05,235 maunds. Produce and sales.

Dharásna.

26. At the Government salt-work at Dharásna, the year opened with a balance of 47,140 maunds against 1,13,767 maunds in the previous year. The quantity manufactured during the year was 3,87,356 maunds against 3,19,189 maunds in the year 1907-08, an increase of 68,167 maunds due to favourable tides and successful manufacturing operations during the year under report. The removals, which were all for local consumption, amounted to 3,57,078 maunds against 3,61,306 maunds in the previous year, a decrease of 4,228 maunds, which is trifling. The balance at the close of the year was 58,998 maunds against 47,140 maunds in the previous year.

Rest of the Presidency.

27. In the other salt-works, private and leased, the produce was 97,84,485 maunds against 86,49,174 maunds in the previous year, an increase of 11,35,311 maunds which has already been explained in paragraph 25 above. The balance at the beginning of the year was 7,52,055 maunds against 17,92,422 maunds in the previous year; and the issues during the year were 88,51,090 maunds against 89,29,033 maunds in 1907-08. The closing balance was 9,46,237 maunds against 7,52,055. As the balance at the end of the previous year was very low, my predecessor, Mr. Lucas, personally instructed the Sárkárkúns in charge of salt-works to impress upon all the shilotries the necessity for commencing manufacturing operations as early as possible and to grant them every facility and encouragement, and, as a result, the total outturn has increased by over 11 lákhs of maunds.

Distribution of sea salt.

28. The quantities of sea salt which were removed for consumption within and without the Presidency from the sea salt-works in British Territory during the year under report are compared with those of the previous year in Appendix D. It will be seen from this Appendix that there has been a decrease of 2,08,725 maunds in the removals from salt-works near Bombay for consumption within and without the Presidency exclusive of Foreign Malabar, but this decrease is partially counterbalanced by an increase of 1,22,072 maunds in the removals of nominal duty salt to Foreign Malabar. Thus the net decrease amounts only to 86,653 maunds.

Removals to Central Provinces and Central India.

29. Removals from the same salt-works to the Cen tral Provinces show an increase of 82,545 maunds, whereas removals of Bárágra salt decreased by 300 maunds. Similarly, as regards removals to Central India, there was an increase of 8,942 maunds in the former case as against a decrease of 26,642 maunds in the latter.

Removals to Nizám's Territory, Calcutta, Madras Presidency, Foreign Malabar and Mysore.

30. Again this year there has been an increase of 76,766 maunds in removals to the Nizám's Territory, which is specially noteworthy as it follows on the striking increase of 1,87,011 in the pr evious year, due, as already explained, to the consumers' increasing preference for the light and large grained Bombay salt. For similar reasons, the removals to M ysore and Foreign Malabar increased by 53,990 and 1,22,072 maunds respectively. On the other hand, removals to Calcutta and the Madrás Presidency fell off by 2,30,247 and 1,21,349 maunds respectively. The decrease in the case of Calcutta is explained by the fact that stocks had been more than fully replenished the year before when the quantity of salt removed reached the figure of 10,87,163 maunds, though the average normal requirements are only about 6 lákhs of maunds. The decrease as regards the Madras Presidency is attributed to an increase in transport charges which, in view of the reduction in duty, leaves a very small margin of profit. The increase in the case of Foreign M alabar is believed to be due to a greater demand for salt for industrial and agricultural purposes.

Umbergaum, Siroda and Sánikatta.

31. Practically all the issues from Umbergaum, Siroda and Sánikatta are for local consumption, and the variations in them are too slight to require explanation.

Loss and wastage. Dharásna.

32. The loss and was tage at Dharásna amounted to 18,420 maunds against 24,510 maunds in the previous year, 17,519 maunds being due to over-estimation and 901 maunds to moisture. As anticipated, the introduction of the new method of storage in conical heaps has tended to decrease loss by over-estimation.

33. At the other sea salt-works the loss and wastage amounted to 7,39,213 maunds against 7,60,499 maunds in the previous year as per details given below:— Rest of the Presidency.

	Maunds.
Wastage from moisture	1,43,550
Loss by over-estimation	5,73,338
„ by flood	.....
„ by theft	47
„ by destruction of unsaleable refuse salt ...	22,278
	7,39,213

The percentage of loss and wastage is 7 against 7·3 per cent. in the previous year—a slight difference only, which calls for no remarks.

34. The following table shows the maximum, the minimum and the average prices of salt of the Northern and Middle Konkan, Shiroda and Sánikatta salt-works:—

	Northern and Middle Konkan.		Shiroda.		Sánikatta.	
	1907-08.	1908-09.	1907-08.	1908-09.	1907-08.	1908-09.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Maximum per maund ...	0 8 0	0 6 0	0 6 6	0 6 0	0 6 0	0 6 3
Minimum do. ...	0 0 2	0 0 3	0 1 6	0 1 6	0 2 0	0 3 6
Average do. ...	0 1 11	0 1 11	0 4 5	0 4 1	0 4 9	0 4 4

Very few transactions took place at the highest and the lowest prices. The rates generally prevailing were 4, 2 and 1 annas per maund in the Northern and Middle Konkan, and 5, 4 and 2 annas in Shiroda and Sánikatta. The average rates are almost the same as last year.

IMPORTED SALT.

35. The quantity and distribution of salt imported into the Bombay Presidency are given in Appendix E. Quantity and distribution of imported salt.

36. The quantity of Goa salt imported during the year was 3,55,305 maunds against 3,64,843 maunds in the previous year. The small decrease was due to fluctuations in the trade. The greater part of this imported salt was, as usual, consigned to Belgaum, Dhárwár, Bijápur, Madras and Mysore. The exports of Goa salt to the Madras Presidency are steadily decreasing.

37. No duty paid Bombay salt was imported at Castle Rock during the year under report. Through salt.

CONSUMPTION.

38. The total quantity of salt issued for consumption in the Bombay Presidency amounted to 31,04,046 maunds as detailed below:— Consumption for the whole of the Presidency.

	Maunds.
Bárágra salt	5,27,079
Sea salt	22,89,636
	28,16,715
Add—	
Imported salt for local consumption	2,87,331
	31,04,046

Taking the population at 2,09,74,649 according to the census of 1901 the average per head is 12·18 lbs. against 12·58 lbs. in the previous year.

In Gujarát.

39. The quantity of salt removed for consumption in Gujarát was—

	Maunds.
Bárágra salt for local consumption	5,27,079
Dharásna salt	3,57,078
Konkan salt	17,361
	9,01,518
Add—	
Imported salt	17
	9,01,535

This quantity distributed amongst a population of 60,24,402 gives an average of 12·31 lbs. against 12·73 lbs. per head last year.

In the rest of the Presidency.

40. The quantity of salt issued for local consumption in other parts of the Presidency, *viz.*, the Konkan, the Deccan, the Southern Marátha Country and North Kánara may be estimated as under:—

	Maunds.
Quantity of salt issued for the whole Presidency ...	31,04,046
Deduct—	
Quantity of salt issued for Gujarát	9,01,535
	22,02,511

The population affected being taken at 1,49,50,247 souls, the average per head comes to 12·12 lbs. against 12·52 lbs. in the previous year.

Market prices.

41. The average market prices of salt in each district of the Presidency during the last four years will be found in Appendix H.

On a comparison of the recorded prices for the year 1906-07 when duty was Rs. 1-8-0 per Indian maund with those for 1908-09 when duty was Re. 1, it will be seen that in 15 out of the 19 districts of the Presidency the reduction in the price has been nearly equal to or has exceeded the difference of 8 annas in the two rates of duty and that in the remaining 4 districts it has varied from 3 annas 4 pies to 4 annas 8 pies. This is decidedly satisfactory whether taken by itself or when compared with the prices obtaining in 1905-06, when also duty was Rs. 1-8-0 per maund. Even in Bombay City, where the price of salt is generally maintained at an artificially high level, the reduction in price has been over 7 annas a maund. These facts conclusively prove that the benefit of the reduction of duty has reached the consumers.

REVENUE AND EXPENDITURE.

SALT REVENUE. Revenue and Expenditure.

42. The receipts and expenditure on account of salt revenue for the year under report are shown in Appendix I. An explanation of some of the chief items on both sides of the accounts is given below.

Items of increase in Revenue.

43. The increase of Rs. 13,264 under "Proceeds of sale of Government salt" is due to larger receipts towards the close of the year, although the salt for the removal whereof the amount had been paid, was not actually removed during the year, in anticipation of a further reduction in duty.

The increase of Rs. 9,021 under "Cost price of salt supplied to Fish-curers" is due to a more favourable fishing season.

The increase of Rs. 2,55,074 under "Excise Duty" on salt issued from salt-works in the Presidency is due (1) to larger amounts having been realized during the year under report on account of credit bonds of the preceding year, and (2) to an increase in cash collections during the year in respect of salt to be issued in the following year. Appendix J shows what the transactions—credit and cash—have been during the past three years.

44. The decrease of Rs. 2,501 under "Import Duty by Sea" is due to less imports of table and packing salt from the United Kingdom. Similarly, the decrease of Rs. 9,538 under "Import Duty by Land" is due to less importations of Goa salt at the close of the year in expectation of a further reduction in duty. Items of decrease in Revenue.

The decrease of Rs. 6,692 under "Farms of Government salt-works" is due to an arrear recovery on account of the lease of the Mátunga salt-works in 1907-08, whereas there was no such recovery in the year under report.

The decreases of Rs. 1,462 and Rs. 4,769 under "Ground-Rent at Maundage Rate" and "Overtime Work Fees" respectively are due to less removals of salt during the year under report, and that of Rs. 31,016 under "Recovery of Salt Agents' Bagging and Sewing Charges" to salt traders preferring to provide their own bags instead of using those of the Government Salt Agents for the removal of Bárágra salt beyond the Presidency.

45. The increase of Rs. 14,191 under "Bonus Allowance" is the result of the bonus granted by Government to all Government servants on pay not exceeding Rs. 50 in commemoration of the fiftieth anniversary of the assumption of the Government of India by the Crown, whereas that of Rs. 5,270 under "Pay of Subordinate Establishment" is due to the entertainment of the additional establishment referred to in paragraph 4 above. There was also an increase of Rs. 64,805 under "Grain Compensation" due to the grant of the allowance in certain districts in which no such allowance had been granted in the previous year. Items of increase in Expenditure.

Owing to the acquisition of the land required for the Bhándup salt-works there was an increase of Rs. 14,068 under "Purchase of Land."

The increase of Rs. 4,833 under "Boat, Stores and Repairs" is explained by the fact that more extensive repairs had to be effected to some of the older coast-guard boats than in the previous year.

The increase of Rs. 6,872 under "Salt Purchase and Freight on account of removal of Salt to Fish-curing Yards" is due to a more favourable fishing season.

46. The decrease of Rs. 31,085 under "Purchase of Boats" is due to no new large boats having been built during the year under report. Items of decrease in Expenditure.

The decrease of Rs. 14,850 under "Peons' clothing" is due to light clothing only having been supplied during the year under report as against a complete outfit in the previous year.

The decrease of Rs. 4,753 under "Salt Purchase and Freight on account of Bárágra Salt" is due to less removals of Bárágra salt, that of Rs. 4,545 under "Overtime Work Fees" to a corresponding decrease in the receipts under the same head, and that of Rs. 46,631 under "Bagging and Sewing Charges" to the traders having elected to supply their own bags instead of purchasing them from the Government Salt Agents as explained above.

MISCELLANEOUS.

47. The number of fish-curing yards open for business during the year was 30—16 in the Ratnágiri District and 14 in the Kánara District, against 31 in the previous year. The yard at Shiráli, which was tried for ten years, having proved a failure, was closed during the year under report. Miscellaneous. Fish-curing yards.

48. Appendix K shows in detail the transactions at all the yards during the year under report. The total quantity of fish brought to be cured rose from 1,83,406 maunds to 2,48,778, an increase of 35·64 per cent.; and the quantity of salt issued from 55,641 to 73,639 maunds, an increase of 32·35 per cent. The weather during the fishing season was favourable and the catches were unusually good. The quantity of fish brought to be cured at the Majáli, Baitkhole and Bingi yards in the Kárwár Taluka show a considerable increase over the last year's figures, and this satisfactory result is attributed to the personal interest taken by the Sárkárkún, Mr. Narayan Mangesh Karande, in the fish-curing operations.

49. The quantity of cured fish removed rose from 1,43,027 maunds to 1,92,551 maunds, an increase of 34·63 per cent. The proportion of the weight of fresh fish to each maund of salt issued was 3·37 against 3·3 in the previous year. At all the yards in the Ratnágiri District, the proportion was almost uniform as usual, but in the Kánara District it varied from 3 to 5·5, due to the difference in the methods employed by the Ratnágiri and the Mapila fishermen, both of whom resort to the Kánara yards.

50. The financial results of the working of the yards during the year under report are satisfactory. They show a net profit of Rs. 10,050 against Rs. 5,778 in the previous year.

51. In the Ratnágiri District the yards at Borya, Jaygad, Ratnágiri, Jaitápur, Viziádurg, Málwan, Deobág, Achra, Kochra and Vengurla have worked at a profit. Taken together, the yards in the Ratnágiri District show a net profit of Rs. 3,284 against Rs. 1,466 in the previous year, and those in Kánara a net profit of Rs. 6,766 against Rs. 4,311 in the previous year.

Offences.

52. The details of offences against the Salt Law disposed of during the year under report are given in Appendix L. The total number of cases detected were 264 against 323 in the previous year. Out of these, 81 were of clandestine removal of natural salt—12 in the Northern Division and 69 in the Southern Division.

53. The number of cases of smuggling foreign salt across the frontier was 60 against 73 in the previous year. The cases detected on the Goa Frontier were 46 against 47 and on the Daman Frontier 13 against 21.

54. There were 20 cases of theft from salt-works against 23 in the previous year, while the quantity of salt stolen was 22 maunds against 17 maunds.

This general decrease in salt smuggling cases indicates that the reduction of duty on salt has rendered smuggling less profitable than formerly.

55. The percentage of convictions to persons sent up for trial was 97·09 against 97·4. The sentences passed by the Magistrates during the year under report may, on the whole, be considered as deterrent.

Payment of compensation awarded by the Mixed Commission.

56. No payments were made on account of awards of the Mixed Commissions of 1880, 1885 and 1892 during the year under report, and the balance remaining unpaid is, therefore, the same as last year, *viz.*, Rs. 2,250. The non-payment is due to the failure of the persons entitled to the money to put in their claims.

Farms of Government Salt-Works.

57. During the year under report, the Government salt-work, Sonágar, in the Pen Táluka was leased, with your approval, for a term of 10 years at an annual rental of Rs. 1,625. The rental for the previous term was Rs. 1,900. The falling off is due to the difficulties experienced by the traders in Pen Táluka in removing salt, owing to a rise in cartage rates from the Pen salt-works to Campoli.

RELATIONS WITH NATIVE STATES.

Baroda.

58. The rules for the prevention of the illicit manufacture and collection of salt and contraband traffic in salt in certain parts of Baroda Territory, which were introduced in 1905-06, continue to work well.

Cambay and Janjira.

59. The conditions of the conventions with Cambay and Janjira have, as before, been faithfully observed.

CONCLUDING REMARKS.

60. The balance of salt in the sea salt-works, including Dharásna, on the 30th June this year was 50,36,845 maunds against 55,08,065 maunds on the same date last year. This balance includes the produce of the whole season less sales up to 30th June, whereas that shown in paragraph 25 above represents the balance at the end of the financial year and in the middle of the manufacturing season, and does not serve as a reliable guide to the sufficiency or otherwise of the stocks. The balance would have been still greater had it

not been for the early setting in of the rains which destroyed a large quantity which was nearly ready in the pans. However, the present balance is amply sufficient to carry us on well into the next manufacturing season. The average annual sales of sea salt for the past three years have been about 89½ lákhs of maunds, which represent average sales of about 7½ lákhs of maunds a month. During July, August and September, however, business is practically at a standstill and in October and November removals are very moderate. The manufacturing operations are now commenced earlier than usual and new salt is ready for sale in many of the Salt Tálukas by the end of January. The quantity in hand, therefore, is more than enough to provide for any unforeseen increase in demand, there being no reason to fear either that our stocks will run short or that prices will rise before next manufacturing season. The most satisfactory feature of the last season is that the outturn of sea salt has again been in excess of issues.

61. During the year under report the land required for the Bhándup salt-works has been acquired, but none of the plots could be given out owing to the fact that some of the provisional tenderers subsequently withdrew their offers leaving only two men in the field who were induced to take up an additional plot each. This fact rendered it necessary to circumscribe the salt-works to plots I to IV for the present. The remaining two plots will be taken up later. The construction of the salt-works will be started by the lessees in August or September next and manufacturing operations will probably commence in a portion of the works in the season of 1910-11. The Executive Engineer, Thána, has been asked to expedite the preparation of plans and estimates for the offices and for quarters for the Government establishment, as both must be ready by October 1910.

62. There has been no change in the situation as regards the trade in Bárágra salt which continues to be the practical monopoly of Messrs. Nowroji Pestanji and Company.

63. The construction of a new dockyard and premises for the Coast Guard Fleet at Sewree is being pushed on, but the Mazagaon dockyard could not be vacated in May last, as was expected, because, when the work, as originally approved, was nearing completion, it was found that a wharf wall and jetties, for which no provision had been made in the plans, were necessary. A separate report on the subject has already been made and plans and estimates for the additional works required are now before Government.

The construction at Surat of a dockyard, a landing slip and quarters for the Senior Coast Guard Inspector has been sanctioned by Government. The work will be taken in hand after the rains.

64. The water-supply in most of the Salt Tálukas has been unsatisfactory as usual, and expensive measures had, therefore, to be taken to supply water to the establishments from distant places.

The supply of water to the Ghodbandar Táluka is becoming a graver problem year by year. The boring experiments so far made at Kashimira have not quite answered expectations, but further experiments have been postponed pending receipt of Government orders on the question of the development of Sálsette. If Mr. Mead's proposals for the supply of water to the Sálsette Táluka are approved, arrangements might be made to lay out pipes in the salt-works and connect them with the main at the nearest point.

65. The staff of the department have worked with their usual zeal and efficiency.

Mr. Pogson was in charge of the Goa Frontier from 12th November 1908 to the close of the year and was, as usual, steady and reliable in his management of the Range. Mr. Pain, who acted in the early part of the year, while Mr. Pogson was no leave, did well. He is noted for his industry and attention to detail. All the Frontier Inspectors worked well.

Mr. Bulkley again held uninterrupted charge of the Thána Range and worked with his usual efficiency. He is the right man in the right place. Of his subordinates, the following have done specially good work—Messrs. Prangovind Lalbhai, Narayanprasad Ranchhodji and Chandulal Lallubhai, Sárkárkúns of Bassein, Mátunga and Ghodbandar respectively, Mr. A. J. Moon, Preventive Officer, Trombay, and Mr. Heard White, Coast Guard Inspector, Bassein.

Mr. Macnamara was in charge of the Northern Frontier from the 1st to the 8th April 1908 and from the 1st December to the close of the year. He continues to manage the Range and the customs business connected with it efficiently and tactfully. Mr. Sinclair acted from April to December and his work was in every way satisfactory. The Inspectors generally worked well. Among them Messrs. DeSouza, Caldecott, Lake, Wilson, Sievwright and Sheik Mahomed Husein may be singled out for special praise. Messrs. Sethna, Customs Manager, and Morarji Rambhai, Acting Sárkárkún, Khárághoda, also did well.

The management of the Khárághoda Range, which was under Mr. Lake throughout the year, except for three months when he was on privilege leave and Mr. Howard held charge, was uniformly satisfactory. Mr. Howard, Superintendent, Main Stores, his assistants Messrs. Hoogwerf and Safoomia Mastoomia, and Mr. Jamietram Navnitram, Superintendent of the Salt and Opium Depôt, Ahmedabad, worked with commendable zeal and the services of Mr. Ghulam Yassin as Inspector, Pritchard salt-works were invaluable.

The Surat Range was held during the first part of the year by Mr. Stanyon who was relieved in December by Mr. Sinclair. The latter makes full use of his intimate knowledge of the Range which he administers satisfactorily. Mr. Stanyon, during the period he held charge, worked energetically and sensibly. The work of the following officers in this Range may be specially noticed—Messrs. Smyth and Cates, Inspectors, Daman Frontier, Mr. Barford, Senior Coast Guard Inspector, and Messrs. Maneklal Vithaldas and Manekji Pestanji, Sárkárkúns.

Mr. Hutchinson held charge of the Uran Range throughout the year. He was untiring, as usual, and effected improvements in his charge in every direction. Of his Inspectors, Mr. Fern, Preventive Officer, Karanja, and Mr. Regnaud, Inspector, Coast Guard Service, may be singled out for special mention. Mr. Jairam Raghunath Kharkar, Sárkárkún, Uran, worked with his usual zeal and efficiency and Mr. Vithal Ramchandra Tilvi, Sárkárkún, Pen, showed himself a quiet hardworking officer.

Mr. Steele acted as Assistant Collector in charge of the Kánara Range throughout the year. He showed himself zealous and hardworking and managed his charge satisfactorily. Of the officers serving under him, Mr. T. J. Walke, Inspector, Coast Guard Service, and Messrs. Narayan Mangesh and Anant Ramchandra Gadgil, Sárkárkúns, may be specially mentioned.

Mr. V. M. Moray was acting Assistant Collector, Ratnágiri, throughout the year and managed his Range excellently. Mr. Blaine, Coast Guard Inspector, showed himself smart and efficient. Among the Sárkárkúns Mr. Ramchandra Narayan Aryamane and Mr. Subrao Nagappa Kumta are worthy of special mention.

Mr. D'Arcy acted as Assistant Collector in charge Coast Guard Service throughout the year and showed himself in every way efficient.

Mr. Dayabhai Surajlal Thathi again did a good year's work as Chief Account Officer of Customs, Salt and Opium.

Mr. N. V. Kallyanpur acted as Native Assistant Collector throughout the year and did admirably, giving the Collector much valuable help.

All the members of my office establishment have continued to work satisfactorily. I may again specially mention the work of Mr. Pinto, my Head Clerk, who is able and efficient. Mr. Joshi, Chitnis, and Mr. Maneklal, Second Clerk, continue to do well.

66. The Department sustained losses during the year in the deaths of Mr. W. F. Jardine, an Assistant Collector of standing and experience, Mr. F. C. H. L'Estrange, a most promising officer, who was accidentally drowned near Bánda, Mr. Ramchandra Yeshwant Phanse, a Sárkárkún of great ability and strength of character, and Mr. Gopal Anant Devdhar, Sárkárkún, Tálewadi.

I have the honour to be,

Sir,

Your most obedient servant,

S. R. ARTHUR,

Collector of Salt Revenue.

APPENDIX A.

Statement showing the Distribution of Barágra Salt during the years 1907-08 and 1908-09.

	1907-1908.					1908-1909.					
	For Local consumption.	For export by Railway to Central Provinces.	For export by Railway to United Provinces of Agra and Oudh.	For export to Central India, including Málwa and Rájputána.	Total.	For Local consumption.	For export by Railway to Central Provinces.	For export by Railway to United Provinces of Agra and Oudh.	For export to Central India, including Málwa and Rájputána.	Total.	Remarks.
	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	
Khárághoda ...	73,807 20	6,19,536 0	10,61,910 0	4,24,359 0	21,79,512 20	80,617 20	6,19,236 0	10,93,500 0	4,16,850 0	22,10,203 20	
Ahmedabad ...	63,275 0	...	...	...	63,275 0	58,291 0	...	...	...	58,291 0	
Agencies ...	4,12,564 0	...	240 0	87,048 0	4,99,852 0	3,88,171 0	...	...	67,815 0	4,55,986 0	
Total ...	5,49,646 20	6,19,536 0	10,62,150 0	5,11,307 0	27,42,639 20	5,27,079 20	6,19,236 0	10,93,500 0	4,84,665 0	27,24,480 20	

APPENDIX B.

Statement showing in detail the Issues of Barágra Salt for Local Consumption during the years 1907-08 and 1908-09.

District.	From							
	Khárághoda.		Ahmedabad.		Agencies.		Total.	
	1907-08.	1908-09.	1907-08.	1908-09.	1907-08.	1908-09.	1907-08.	1908-09.
	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.
Ahmedabad ...	7,116 20	7,315 20	62,486 0	57,445 0	65,365 0	62,697 0	1,34,967 20	1,27,457 20
Kaira ...	2,403 0	3,708 0	154 0	119 0	94,056 0	89,672 0	96,613 0	93,499 0
Broach ...	4,017 0	4,635 0	...	...	...	...	4,017 0	4,635 0
Panch Mahals ..	3,690 0	5,562 0	...	...	50,592 0	45,267 0	54,282 0	50,829 0
Gáikwár's Territory ...	33,936 0	34,587 0	81 0	42 0	99,378 0	94,787 0	1,33,395 0	1,29,416 0
Mahi Kántha Agency ...	1,981 0	1,388 0	554 0	685 0	38,235 0	36,657 0	40,770 0	38,730 0
Rewa Kántha Agency ...	927 0	3,096 0	...	...	27,647 0	23,996 0	28,574 0	27,092 0
Pálanpur Agency ...	12,431 20	11,903 20	...	...	28,239 0	27,111 0	40,670 20	39,014 20
Káthiáwár Agency ...	2,086 20	1,730 20	...	...	9 0	...	2,095 20	1,730 20
Cambay ...	1,427 0	1,118 0	...	...	8,770 0	7,984 0	10,197 0	9,102 0
Bombay ...	28,62 0	3,102 0	...	...	273 0	...	3,135 0	3,102 0
Khándesh East ...	9,27 0	2,472 0	...	...	...	...	9,27 0	2,472 0
Poona ...	3 0	... 0	...	...	...	...	3 0	...
Total ...	73,807 20	80,617 20	63,275 0	58,291 0	4,12,564 0	3,88,171 0	5,49,646 20	5,27,079 20

S. R. ARTHUR,
Collector of Salt Revenue.

APPENDIX C.

Statement of the Produce and Sales of Salt manufactured in the Bombay Presidency for the year ending 1908-1909.

Divisions.	Tálukas.	Number of Sezas.	Number of Salt Works.	Balance at the commencement of the year.	Produce. Estimated contents of heaps.	Produce. Excess over Estimate of lots disposed of.	Produce. Total according to revised Estimates.	Total of Balance and Produce.
	Ahmedabad Collectorate.			Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.
Gujarát Division.	Khárághoda ...	2	2	24,17,535 20 0	26,12,578 0 0	3,339 0 0	26,15,917 0 0	50,33,452 20 0
	Ahmedabad ...	...	...	43,020 0 0	51,372 0 0	812 0 0	52,184 0 0	95,204 0 0
	Total ...	2	2	24,60,555 20 0	26,63,950 0 0	4,151 0 0	26,68,101 0 0	51,28,656 20 0
	Surat Collectorate.							
	Dhárásna ...	1	1	47,140 0 0	3,53,575 0 0	33,781 0 0	3,87,356 0 0	4,34,496 0 0
	Thána Collectorate.							
Konkan Division.	Umbargaon ...	1	1	749 0 0	15,247 0 0	888 0 0	16,135 0 0	16,884 0 0
	Bassein ...	7	28	1,43,801 30 0	14,45,100 0 0	1,24,932 10 0	15,70,032 10 0	17,13,834 0 0
	Ghodbandar ...	9	46	90,698 0 0	13,06,574 0 0	1,06,552 15 0	14,13,126 15 0	15,03,824 15 0
	Trombay ...	4	24	1,04,267 0 0	8,97,599 0 0	79,254 10 0	9,76,853 10 0	10,81,120 10 0
	Island of Bombay— Mátunga ...	6	23	99,567 30 0	8,94,587 0 0	70,746 10 0	9,65,333 10 0	10,64,901 0 0
	Kolába Collectorate.							
	Panvel ...	6	19	56,652 10 0	6,57,875 0 0	78,386 20 0	7,36,261 20 0	7,92,913 30 0
	Uran ...	5	41	44,714 0 0	8,90,673 0 0	95,031 0 0	9,85,704 0 0	10,30,418 0 0
	Pen ...	5	28	55,314 26 0	3,74,085 0 0	40,805 14 0	4,14,890 14	4,70,205 0 0
	Karanja ...	4	25	41,676 10 0	6,10,845 0 0	37,013 20 0	6,47,858 20 0	6,89,534 30 0
	Shewa ...	6	42	67,211 0 0	15,88,425 0 0	1,38,572 0 0	17,26,997 0 0	17,94,208 0 0
	Ratnágiri Collectorate.							
	Shiroda ...	1	27	40,502 0 0	95,404 0 0	17,239 0 0	1,12,643 0 0	1,53,145 0 0
	Kánara Collectorate.							
	Ankola ...	1	129	6,901 0 0	2,03,431 0 0	15,219 20 0	2,18,650 20 0	2,25,551 20 0
	Total ...	55	433	7,52,054 26 0	89,79,845 0 0	8,04,639 39 0	97,84,484 39 0	1,05,36,539 25 0
	Grand Total ...	58	436	32,59,750 6 0	1,19,97,370 0 0	8,42,571 39 0	1,28,39,941 39 0	1,60,99,692 5 0

Division	Tálukas.	Sales. On payment of Full Duty.	Sales. On payment of Nominal Duty.	Sales. Free of Duty.	Sales. Total.	Amount of Excise Duty collected.	Loss and Wastage.	Total of Sales and Loss and Wastage.	Balance in hand at the close of the year.
	Ahmedabad Collectorate.	Mds. s. t.	Mds. s.	Mds. s.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Mds. s. t.	Mds. s. t.
Gujarát Division.	Khárághoda ...	26,64,658 0 0	.....	1,531 20	26,66,189 20 0	27,61,018 0 0	2,70,942 0 0	29,37,131 20 0	20,96,321 0 0
	Ahmedabad ...	58,291 0 0	.....	...	58,291 0 0	58,291 0 0	44 0 0	58,335 0 0	36,869 0 0
	Total ...	27,22,949 0 0	.....	1,531 20	27,24,480 20 0	28,19,309 0 0	2,70,986 0 0	29,95,466 20 0	21,33,190 0 0
	Surat Collectorate.								
	Dhárásna ...	3,57,078 0 0	.....	...	3,57,078 0 0	3,60,166 0 0	18,420 0 0	3,75,498 0 0	58,998 0 0
	Thána Collectorate.								
Konkan Division.	Umbargaon ...	14,744 0 0	.....	...	14,744 0 0	14,744 0 0	1,932 0 0	16,676 0 0	208 0 0
	Bassein ...	15,10,044 20 0	.....	788 0	15,10,832 20 0	15,38,955 0 0	69,461 20 0	15,80,294 0 0	1,33,540 0 0
	Ghodbandar ...	12,61,056 35 0	.....	...	12,61,056 35 0	12,60,608 14 8	1,39,817 20 0	14,00,874 15 0	1,02,950 0 0
	Trombay ...	9,42,106 0 0	.....	255 0	9,42,361 0 0	9,53,266 14 0	80,562 0 0	10,22,923 0 0	58,197 10 0
	Island of Bombay— Mátunga ...	9,10,063 30 0	.....	...	9,10,063 30 0	8,83,751 4 0	59,000 30 0	9,69,064 20 0	95,836 20 0
	Kolába Collectorate.								
	Panvel ...	6,89,479 30 0	.....	308 0	6,89,787 30 0	6,74,587 4 0	56,633 20 0	7,46,421 10 0	46,492 20 0
	Uran ...	4,71,657 20 0	3,76,336 0	54,389 20	9,02,383 0 0	4,63,894 12 0	96,485 30 0	9,98,868 30 0	31,549 10 0
	Pen ...	2,72,721 10 0	13,106 0	...	2,85,827 10 0	2,71,940 8 0	47,844 0 0	3,33,671 10 0	1,36,533 30 0
	Karanja ...	2,32,018 0 0	3,29,086 0	...	5,61,104 0 0	2,64,197 2 0	71,469 3 40	6,32,573 3 40	56,961 26 40
	Shewa ...	13,06,712 0 0	2,55,550 0	11,078 20	15,73,340 20 0	13,15,159 5 6	99,183 10 0	16,72,523 30 0	1,21,684 10 0
	Ratnágiri Collectorate.								
	Shiroda ...	82,600 20 0	.....	200 0	82,800 20 0	82,600 8 0	6,203 0 0	89,003 20 0	64,141 20 0
	Kánara Collectorate.								
	Ankola ...	78,319 0 0	.....	38,470 0	1,16,789 0 0	78,319 0 0	10,620 20 0	1,27,409 20 0	98,142 0 0
	Total ...	77,71,523 5 0	9,74,078 0	1,05,489 0	88,51,090 5 0	78,02,024 8 2	7,39,212 33 40	95,90,302 38 40	9,46,236 26 40
	Grand Total ...	1,08,51,550 5 0	9,74,078 0	1,07,020 20	1,19,32,648 35 0	1,09,81,499 8 2	10,28,618 33 40	1,29,61,267 18 40	31,38,424 26 40

S. R. ARTHUR,
Collector of Salt Revenue.

APPENDIX D.

Comparative Statement showing the quantities of Salt removed for consumption within and without the Presidency from the Sea Salt Works in British Territory, together with the distribution of Issues.

	For Export to									
	Central Provinces.		Central India.		Nizám's Territory.		Calcutta.		Madras Presidency. British Malabár.	
	1907-1908.	1908-1909.	1907-1908.	1908-1909.	1907-1908.	1908-1909.	1907-1908.	1908-1909.	1907-1908.	1908-1909.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Dhárasna	...	...	...	...	...	...	...	...	.....	...
Umbargaon	...	...	...	...	...	...	...	...	.....	...
Bassein, Ghodbandar, Mátunga, Trombay, Uran, Shewa, Panvel, Karanja and Pen.	15,37,393	16,19,938	13,796	22,738	12,96,598	13,73,364	10,87,163	8,56,916	13,72,011	11,92,155
Shiroda	...	...	...	...	...	...	...	...	13,460	13,259
Sánikatta	...	...	...	...	...	...	...	...	.....	...
Total ...	15,37,393	16,19,938	13,796	22,738	12,96,598	13,73,364	10,87,163	8,56,916	13,85,471	12,05,414

	For Export to											
	Madras Presidency—*continued*.				Foreign Malabár.		Mysore		Within the Presidency.		Total.	
	Rest of the Presidency.		Total.									
	1907-1908.	1908-1909.	1907-1908.	1908-1909.	1907-1908.	1908-1909.	1907-1908.	1908-1909.	1907-1908.	1908-1909.	1907-1908.	1908-1909.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Dhárasna ...	...	...	...	...	...	...	...	...	3,61,306	3,57,078	3,61,306	3,57,078
Umbargaon ...	...	...	...	...	...	...	...	...	10,943	14,744	10,943	14,744
Bassein, Ghodbandar, Mátunga, Trombay, Uran, Shewa, Panvel, Karanja and Pen.	2,91,431	3,49,938	16,63,442	15,42,093	8,52,006	9,74,078	4,61,915	5,15,905	18,11,097	17,31,725	87,23,410	86,36,757
Shiroda ...	...	...	13,460	13,259	...	...	...	...	69,258	69,541	82,718	82,800
Sánikatta ...	...	225	...	225	...	...	86	16	1,11,876	1,16,548	1,11,962	1,16,789
Total ...	2,91,431	3,50,163	16,76,902	15,55,577	8,52,006	9,74,078	4,62,001	5,15,921	23,64,480	22,89,636	92,90,339	92,08,168

S. R. ARTHUR.
Collector of Salt Revenue.

ROYAL ASIATIC SOCIETY LIBRARY OF THE BOMBAY BRANCH

APPENDIX

Statement showing Quantities of Foreign Salt imported by Sea

Description of Salt.	Importations by Sea.					Place of Export.
	Place of Export.	Place of Import.	Mode of Conveyance.	Quantity imported.	Amount of Import Duty levied.	
				Mds. s. t.	Rs. a. p.	
Table and packing salt.	United Kingdom.	Bombay ...	Steamer ...	18,282 14 24	18,282 6 5	
Packing salt ...	Holland ...	Do. ...	Do. ...	96 36 0	96 14 3	
Do. ...	Germany ...	Do. ...	Do. ...	6 21 22	6 8 4	
Do. ...	Austria ...	Do. ...	Do. ...	1 7 0	1 2 10	
Do. ...	Straits settlement.	Do. ...	Do. ...	6 38 2	6 15 4	
Do. ...	Victoria ...	Do. ...	Do. ...	3 2 0	3 0 10	
Do. ...	Arabia ...	Do. ...	Do. ...	0 30 0	0 12 0	
Do. ...	Muskat ...	Do. ...	Do. ...	2 0 0	2 0 0	
Do. ...	Unknown ...	Do. ...	Do. ...	3 6 58	3 2 9	
Sindha salt ...	Persia ...	Do. ...	Do. ...	46 37 40	46 14 11	
Black salt ...	Káthiáwár ...	Do. ...	Country Craft .	1,950 25 0	1,950 10 0	
Do. ...	Cutch ...	Do. ...	Do. ...	148 20 0	148 8 4	
Common salt ...	Bassorah ...	Kánara District.	Do. ...	1 20 40	1 8 2	
Goa salt ...	Goa ...	Do. ...	Do. ...	0 1 40	0 0 7	
			Total ...	20,550 19 66	20,550 8 9	.....
Káthiáwár salt ...	.....	.....	.....	.....	.....	Gogo ...
Goa salt ...	.....	.....	.....	.....	.....	Diggi ...
Do. ...	.....	.....	.....	.....	.....	Bánda ...
Do. ...	.....	.....	.....	.....	.....	Talevádi ...
Do. ...	.....	.....	.....	.....	.....	Kárwár ...
Do. ...	.....	.....	.....	.....	.....	Castle Rock ...
Do. ...	.....	.....	.....	.....	.....	.....
Do ...	.....	.....	.....	.....	.....	.....

E.

and by Land into the Bombay Presidency during the year 1908-1909.

Importations by Land.					Total of Imports by Sea and Land.	
Place of Import.	By what Route.	Mode of Conveyance.	Quantity imported.	Amount of Import Duty levied.	Quantity imported.	Amount of Import Duty levied.
			Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
.....	.....	.....	.....	.....	20,550 19 66	20,550 8 9
Ahmedabad District.	Bhávnagar and Gogha.	Cart-load ...	17 17 40	17 7 0		
Bombay Presidency.	Goa Frontier.	Head and bullock-loads.	1,759 25 0	1,759 7 7		
Do. ...	Do. ...	Do. ...	6,319 23 40	6,319 10 10		
Do. ...	Do. ...	Do. ...	480 39 40	480 15 2		
Do. ...	Do. ...	Do. ...	4,978 0 40	4,978 15 3		
Do. ...	Do. ...	Rail ...	2,53,224 22 60	3,41,766 13 8		
Madras Presidency.	Do. ...	Do. ...	6,154 5 0			
Mysore ...	Do. ...	Do. ...	82,388 1 0			
		Total ...	3,55,322 14 60	3,55,323 5 6	3,55,322 14 60	3,55,323 5 6
		Grand Total ...			3,75,872 34 46	3,75,873 14 3

S. R. ARTHUR,
Collector of Salt Revenue.

APPENDIX F.

Statement showing the quantity of each description of Salt imported and delivered from Salt Works in the Bombay Presidency during the years 1907-1908 and 1908-1909.

Description of Salt.	1907-1908.		1908-1909.		Remarks.
	Quantity.	Amount realised.	Quantity.	Amount realised.	
	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	
Barágra Salt ...	27,42,639 20 0	26,33,174 0 0	27,24,480 20 0	28,19,309 0 0	
Sea Salt ...	96,55,200 12 20	84,56,542 1 11	95,63,490 21 20	85,17,513 14 3	
Sindha Salt ...	15 39 0	15 15 7	46 37 40	46 14 11	
Table Salt, Packing and Common Salt.	20,401 34 60	20,503 0 10	18,404 15 66	18,404 6 11	
Bhávnagar Black Salt (Sanchal).	2,532 10 0	2,532 3 8	2,099 5 0	2,099 2 4	
Total ...	1,24,20,789 36 0	1,11,12,767 6 0	1,23,08,521 19 46	1,13,57,373 6 5	

APPENDIX G.

Details of Issues of Salt from different sources of supply during the years 1907-1908 and 1908-1909.

	Full Duty.		Nominal Duty.		Free.		Total.	
	1907-1908.	1908-1909.	1907-1908.	1908-1909.	1907-1908.	1908-1909.	1907-1908.	1908-1909.
	Mds. s.	Mds. s.	Mds.	Mds.	Mds. s.	Mds. s.	Mds. s.	Mds. s.
Barágra Salt ...	27,41,108 0	27,22,949 0	...	...	1,531 20	1,531 20	27,42,639 20	27,24,480 20
Sea Salt ...	83,63,083 35	81,28,601 5	8,52,006	9,74,078	75,249 20	1,05,489 0	92,90,339 15	92,08,168 5
Imported Salt ...	3,87,811 1	3,75,872 35	...	...	...	...	3,87,811 1	3,75,872 35
Total ...	1,14,92,002 36	1,12,27,423 0	8,52,006	9,74,078	76,781 0	1,07,020 20	1,24,20,789 36	1,23,08,521 20

S. R. ARTHUR,
Collector of Salt Revenue.

APPENDIX H.

Statement showing the average market prices of Salt in each District of the Presidency during the Financial years 1905-06, 1906-07, 1907-08 and 1908-09.

District.	1905-06 Duty Rs. 1-8.	1906-07 Duty Rs. 1-8.	1907-08 Duty Re. 1.	1908-09 Duty Re. 1.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay	3 7 5	2 13 3	2 5 10	2 6 1
Ahmedabad	2 0 1	2 0 0	1 8 2	1 8 2
Kaira	2 0 1	2 0 0	1 8 4	1 8 2
Panch Maháls	2 1 3	2 1 11	1 8 7	1 9 ½
Broach	2 0 3	2 0 0	1 8 11	1 8 7
Surat	2 1 3	2 0 7	1 8 4	1 7 5
Thána	2 3 3	2 3 7	1 10 2	1 10 2
Kolába	2 1 11	2 1 5	1 12 0	1 13 7
Ratnágiri	2 3 9	2 7 5	1 11 6	1 13 3
Kánara	2 10 1	2 9 5	2 2 4	2 2 4
Násik	2 2 2	2 0 5	1 13 2	1 13 1
Khándesh	2 11 5	2 9 6	.....	...
West	...	2 9 3	2 2 6	2 0 7
East	...	2 8 0	2 4 4	2 5 4
Ahmednagar	2 4 10	2 4 0	1 13 11	1 13 0
Sholápur	2 10 8	2 12 2	2 4 10	2 3 4
Poona	2 5 3	2 3 9	2 0 0	1 11 9
Sátára	2 8 9	2 6 9	2 3 4	2 2 1
Belgaum	2 8 10	2 8 4	2 1 9	2 1 1
Dhárwár	2 6 7	2 6 1	1 15 0	1 13 1
Bijápur	2 7 7	2 9 5	2 2 2	2 0 3

S. R. ARTHUR,
Collector of Salt Revenue.

APPENDIX I.

Statement showing Details of Receipts and Expenditure of the Salt Department in all its Branches for the year 1908-1909, contrasted with those of the year 1907-1908.

Receipts.

Items.	1908-1909.	1907-1908.
	Rs. a. p.	Rs. a. p.
SALT REVENUE.		
IMPERIAL.		
Customs Duty on Salt—		
Import Duty by Sea	20,550 8 9	23,051 4 1
Do. by Land	3,55,323 5 6	3,64,861 10 1
Proceeds of Sale of Government Salt—		
Baragra Salt	5,07,009 6 11	4,93,745 13 10
Proprietary right of Government in Salt Works—		
Ground-rent at maundage rate	1,29,486 6 1	1,30,948 12 2
Ground-rent (Khárághoda and Bulsár Salt)	16,883 14 11	16,441 6 3
Do. (Konkan Salt Works credited to Land Revenue)	250 11 5	252 15 5
Farms of Government Salt Works	46,607 4 0	53,299 4 0
Other Salt (cost price on salt supplied to fish-curers)	36,841 2 0	27,820 6 0
Excise Duty on Government Salt—		
Do. on Permits issued	1,09,66,471 12 8	1,07,11,397 13 4
Do. at nominal rates	15,027 11 6	13,456 10 6
Single and double duty (on excesses discovered on examination and by weighment at place of Import)	4,259 8 8	2,607 5 11
Fines and Forfeitures	1,306 4 0	1,580 1 7
Miscellaneous—		
Overtime Work Fees	14,806 0 0	19,575 6 0
Contribution from Port Funds towards cost of Coast-guard Establishment	10,000 0 0	10,000 0 0
Cost of Establishment recovered from Salt-farmers	2,921 2 4	2,807 14 4
Recovery of Salt Agent's Bagging and Sewing charges	55,975 9 9	86,991 13 9
Recovery of clothing charges	13,134 3 3	13,182 11 11
Other Items	4,911 15 5	4,952 2 2
Total, Imperial ...	1,22,01,766 15 2	1,19,76,973 7 4
PROVINCIAL.		
Sale-proceeds of forms, &c. (credited to XXIII —Stationery and Printing)	258 3 2	353 8 6
Grand Total, Salt Revenue ...	1,22,02,025 2 4	1,19,77,326 15 10

APPENDIX I—*continued.*

Expenditure.

Items.	1908-1909. Rs. a. p.	1907-1908. Rs. a. p.
SALT, IMPERIAL.		
Superior Supervising Establishment—		
Pay, including Exchange Compensation ...	1,31,291 11 7	1,29,998 12 10
Travelling Allowance	15,455 1 4	15,415 2 1
Tentage	2,075 4 6	2,010 7 2
Subordinate Establishment—		
Bonus Allowance	14,191 0 2	.....
Pay, including Exchange Compensation Allowance	10,02,407 4 4	9,97,136 13 2
Plague Allowance	2,735 10 5	1,901 8 9
Travelling Allowance	44,051 0 2	43,653 3 11
House Rent Allowance	149 12 6	124 7 1
Horse Allowances	6,785 5 2	7,146 8 7
Grain Compensation Allowance	78,069 5 8	13,263 13 10
Local Allowance	6,009 11 6	.....
Contingencies—		
Epidemic Charges	11 11 0	19 8 0
Service Stamps and Bearing Postage	10,202 3 0	10,040 12 0
Telegram Charges	308 11 6	448 11 0
Purchase of Books	195 3 0	102 8 0
Do. of Land and Compensation for Land	14,520 7 11	452 9 3
Do. of Tents	.....	93 13 0
Purchase of New Boats	6,285 0 0	37,370 0 0
Rents	10,511 15 8	9,194 13 6
Rates and Taxes	1,582 3 3	1,760 8 6
Prizes for best Salt manufactured at Khárágholda	600 0 0	600 0 0
Clothing to Lascars	1,594 0 0	1,115 0 0
Boat Stores and Repairs	39,370 9 5	34,587 5 4
Rewards in Salt and Customs cases	1,832 10 3	2,417 11 5
Petty construction	57,263 13 5	55,458 13 5
Peons' clothing (Táluka Offices)	24,699 4 10	39,549 0 3
Arms and Accoutrements	1,036 2 3	442 5 6
Boat Allowance	14,683 9 2	14,566 9 8
Overtime Work Fees	15,461 5 9	20,006 12 4
Salt Purchase and Freight on account of Barágra Salt	3,48,832 6 5	3,53,585 0 11
Do. of removal of Salt to Fish-curing Yards	18,915 15 2	12,044 5 6
Khárágholda Dispensary Charges	540 3 5	608 8 2
Commission on Sale of Barágra Salt	15 10 0	15 10 0
Salt Agents' Bagging and Sewing Charges ...	51,715 10 9	98,346 11 9
Scales and Weights	2,072 9 3	1,882 6 6
Supply of Medicines	578 10 2	330 4 4
Carriage of Tents and Records	2,684 2 5	2,591 9 1
Supply of Water	4,748 1 3	4,080 14 1
Peons' Uniforms and Belts (Huzúr Offices) ...	218 4 4	430 0 0
Petty Repairs	12,089 15 4	11,342 11 5
Petty Supply	6,187 3 0	5,973 7 6
Purchase of Carpets	711 6 3	604 4 2
Purchase of furniture	3,461 14 8	4,347 2 0
Purchase of Lead buttons, &c.	3,145 7 0	.....
Cost of Boring Operations	.....	500 0 0
Remittance of Treasure	313 3 5	303 10 1
Conveyance of Confiscated Salt, &c.	11 7 9	29 7 0
Monsoon Weather Fences	8,811 15 5	8,258 8 2
Carried forward ...	19,68,434 3 9	19,44,102 3 3

APPENDIX I—*concluded.*

Expenditure—*continued.*

Items.	1908-1909.	1907-1908.
	Rs. a. p.	Rs. a. p.
Brought over ...	19,68,434 3 9	19,44,102 3 3
SALT, IMPERIAL—*continued.*		
Contingencies—*continued.*		
Gám Kharach Allowance	1,025 0 0	860 0 0
Destruction of Salt	4 11 0	3 7 0
Miscellaneous	149 4 11	143 1 11
Advertisement charges	224 5 4	.....
Total, Salt ...	19,69,837 9 0	19,45,108 12 2
Deduct amount debitable to "4—Opium" as per Government Resolution, Revenue Department, No. 6639 of 17th August 1905	843 7 3	717 11 9
	19,68,994 1 9	19,44,391 0 5
Deduct amount not subject to division	4,20,229 11 7	4,10,124 9 10
Net amount	15,48,764 6 2	15,34,266 6 7
Deduct one-tenth debitable to Customs	1,54,876 7 0	1,53,426 10 3
Net nine-tenths debitable to Salt	13,93,887 15 2	13,80,839 12 4
Net debitable to Salt	18,14,117 10 9	17,90,964 6 2
Stationery and Printing	10,121 13 4	9,969 10 0
Excise duty on Salt refunded	39,852 0 2	48,797 7 8
GRAND TOTAL, SALT EXPENDITURE ...	18,64,091 8 3	18,49,731 7 10
	Net Increase	... 14,360 0 5

APPENDIX J.

Statement showing Transactions, Credit and Cash, during the past three years.

	1906-1907.		1907-1908.		1908-1909.	
	Quantity.	Duty realizations.	Quantity.	Duty realizations.	Quantity.	Duty realizations.
	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
1. Quantity issued and duty recovered in cash during the year	92,26,084 13 27	1,37,11,223 14 0	99,39,700 21 54	99,37,357 3 4	99,20,434 36 53	99,20,434 14 8
2. Quantity issued on credit bonds during the year, but the duty on which remained to be recovered in the next year	4,62,909 10 0	.....	6,78,588 30 0	.....	6,90,111 35 0	.....
3. Quantity remaining unissued at the end of the preceding year and issued in the year, duty on which at Rs. 1-8-0 and Re. 1 was realized and accounted for in that year.	1,97,988 6 53	.....	4,85,902 23 26	.....	2,41,003 13 27	.....
4. Duty on quantity issued on credit bonds in the preceding year recovered in the year	.....	5,32,707 12 0	.....	5,32,994 10 0	.....	6,78,588 12 0
5. Duty realized in the year, but quantity not issued until after expiry of the year	.....	4,85,339 14 0	.....	2,35,576 10 0	.....	3,60,452 6 0
6. Duty realized for salt remaining unissued on credit bonds, duty at Re. 1 having been realized in the year before issue ...	.....	15,884 6 0	.....	5,469 6 0	.....	6,952 12 0
Total ...	98,86,981 30 0	1,47,45,155 14 0	1,11,04,191 3 5	1,07,11,397 13 4	1,08,51,550 5 0	1,09,66,428 12 8

S. R. ARTHUR,
Collector of Salt Revenue.

APPENDIX K.

Statement showing the operations of the Fish-curing Yards in the Bombay Presidency for the year 1908-1909.

No.	Name of Yard.	Year.	Quantity of Fish brought to be cured.	Quantity of Salt issued.	Quantity of Fish removed.	Percentage of Fish to each maund of Salt.	Expenditure including cost of construction, removal, &c., of Yards.	Receipts. Amount realized by sale of Salt at 8 annas per maund.	Receipts. Miscellaneous receipts.	Receipts. Stock of Salt at the close of the year.	Receipts. Value of Salt in Stock at the close of the year at cost price.	Receipts. Total.
	Ratnágiri Range.		Mds. s.	Mds. s.	Mds. s.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Mds. s.	Rs. a. p.	Rs. a. p.
1	Boria	1908-1909	4,041 0	1,296 20	2,773 20	3·13	954 9 8	648 4 0	.....	1,936 18	442 15 8	1,091 3 8
		1907-1908	5,693 20	1,777 0	6,357 0	3·2	931 1 10	888 8 0	.....	2,014 19	390 3 7	1,278 11 7
2	Jaygad	1908-1909	2,381 0	3,127 0	7,103 0	3·0	1,770 7 6	1,563 8 0	.....	1,108 20	259 12 11	1,823 4 11
		1907-1908	8,636 30	3,152 20	6,754 20	2·75	1,406 13 8	1,576 4 0	5 0 0	1,399 32	272 11 1	1,853 15 1
3	Waroda	1908-1909	376 20	125 20	294 30	3·00	282 11 10	62 12 0	.....	301 10	64 5 3	127 1 3
		1907-1908	580 20	193 20	450 20	3·00	442 0 6	96 12 0	.....	426 30	91 2 1	187 14 1
4	Kalbadevi	1908-1909	2,229 0	743 0	1,671 30	3·00	962 1 10	371 8 0	0 8 0	1,129 16	282 5 7	654 5 7
		1907-1908	1,987 20	662 20	1,350 15	3·00	1,331 14 10	331 4 0	0 4 0	1,893 39½	374 3 6	705 11 6
5	Ratnágiri	1908-1909	20,347 20	6,782 20	15,162 10	3·000	2,456 10 5	3,391 4 0	5 8 0	1,287 3	308 5 9	3,705 1 9
		1907-1908	18,528 0	6,176 0	14,370 30	3·0	2,768 12 3	3,088 0 0	0 6 0	2,264 18	449 9 4	3,537 15 4
6	Purnagad	1908-1909	1,946 0	619 20	1,585 20	3·14	516 10 11	309 12 0	0 10 0	714 14	174 13 10	485 3 10
		1907-1908	1,005 0	334 20	809 25	3·00	563 3 8	167 4 0	.....	580 9	123 14 6	291 2 6
7	Jaitápur	1908-1909	8,233 5	2,745 20	5,897 30	2·99	1,686 5 5	1,372 12 0	1 11 0	2,141 39	524 5 5	1,898 12 5
		1907-1908	8,335 30	2,781 0	6,367 30	2·99	1,494 8 11	1,390 8 0	2 1 0	2,962 26	570 14 10	1,963 7 10
8	Vizidurg	1908-1909	6,035 0	2,012 0	4,516 35	2·99	1,351 1 8	1,006 0 0	0 9 0	2,156 12	462 14 9	1,489 7 9
		1907-1908	5,950 0	1,984 20	4,475 0	3·00	1,246 6 7	992 4 0	1 12 6	2,284 34	464 1 9	1,458 2 3
9	Mumbri	1908-1909	1,913 30	637 30	1,436 25	3·00	743 13 11	318 14 0	.....	847 3½	225 0 1	543 14 1
		1907-1908	1,039 20	346 20	779 25	3·00	433 14 10	173 4 0	.....	579 39½	98 15 5	272 3 5
10	Mitbaon	1908-1909	1,932 20	644 0	1,442 15	3·00	723 11 9	322 0 0	.....	914 3	271 5 10	593 5 10
		1907-1908	.....	.....	.....	...	724 0 0	.....	.....	500 17	89 1 0	89 1 0
11	Málvan	1908-1909	12,679 20	4,226 20	9,527 30	3·00	2,511 14 11	2,113 4 0	.....	4,200 27	1,006 6 7	3,119 10 7
		1907-1908	11,285 0	3,625 20	8,453 20	3·00	2,181 9 8	1,812 12 0	.....	4,510 33	892 11 6	2,705 7 6
12	Devbág	1908-1909	16,864 20	5,616 0	12,648 10	3·00	2,417 3 0	2,808 0 0	.....	1,391 3	340 8 4	3,148 8 4
		1907-1908	12,056 0	3,948 0	8,965 0	3·05	1,716 15 4	1,974 0 0	.....	1,823 1	370 4 10	2,344 4 10
13	Achra	1908-1909	2,110 20	703 20	1,582 35	3·00	539 2 7	351 12 0	.....	714 19	197 3 7	548 15 7
		1907-1908	1,659 0	553 0	1,244 10	3·00	373 14 11	276 8 0	.....	940 11	167 7 9	443 15 9
14	Kochra	1908-1909	3,981 20	1,164 0	3,101 38	3·00	610 5 1	582 0 0	.....	215 20	50 1 0	632 1 0
		1907-1908	2,294 20	672 20	1,630 30	3·00	500 13 1	336 4 0	1 12 0	495 16	88 3 11	426 3 11
15	Vengurla	1908-1909	16,775 0	5,559 0	12,653 35	3·00	2,854 14 10	2,779 8 0	1 9 0	4,529 7	1,054 7 2	3,835 8 2
		1907-1908	12,045 20	4,013 20	9,055 30	3·00	2,424 12 5	2,006 12 0	0 2 0	4,210 16	749 15 8	2,756 13 8
16	Shiroda	1908-1909	5,778 20	1,918 20	4,333 35	3·00	1,081 0 6	959 4 0	3 0 0	723 2	77 15 3	1,040 3 3
		1907-1908	1,315 0	438 0	980 20	3·00	566 0 0	219 0 0	0 8 0	715 5	136 11 1	356 3 1
	Total of the Ratnágiri Range.	1908-1909	1,14,624 35	37,920 30	85,732 38	3·2	21,462 13 10	18,960 6 0	13 7 0	24,310 16½	5,762 15 0	24,746 12 0
		1907-1908	92,461 20	30,658 20	72,049 35	3·00	19,204 13 8	15,329 4 0	11 13 6	27,603 16	5,330 3 10	20,671 5 4
	Kánara Range.											
17	Majali	1908-1909	17,002 10	5,043 0	12,524 28	3·3	1,526 4 8	2,521 8 0	.....	1,2 54 1	279 11 0	2,801 3 0
		1907-1908	7,023 21	1,990 0	5,339 15	3·5	961 11 7	995 0 0	2 4 0	11,520 20	277 0 11	1,274 4 11
18	Baitkhole	1908-1909	21,945 20	7,157 20	16,500 0	3·00	2,717 5 1	3,578 12 0	82 1 8	2,521 0	502 15 11	4,113 13 7
		1907-1908	14,480 30	4,784 0	10,897 32	3·02	1,650 3 5	2,391 8 0	143 5 10	1,054 0	220 6 0	2,752 3 10
19	Bingi	1908-1909	8,415 30	2,619 20	5,379 15	3·2	883 1 4	1,309 12 0	3 0 0	1,590 10	315 14 2	1.628 10 2
		1907-1908	1,411 30	416 0	1,207 15	3·01	365 4 0	223 0 0	.....	130 35	29 11 4	252 11 4
20	Chendia	1908-1909	5,319 30	1,709 0	4,007 8	3·1	874 1 10	851 8 0	20 10 7	1,729 13	355 14 5	1,228 1 0
		1907-1908	4,036 0	1,264 20	3,016 15	3·2	598 6 9	632 4 0	.....	1,060 6	219 0 11	851 4 11
21	Kodar	1908-1909	5,618 5	1,845 20	5,042 8	3·00	1,899 5 10	922 12 0	.....	3,130 29	637 6 7	1,560 2 7
		1907-1908	11,682 0	3,867 20	7,883 10	3·00	1,402 14 9	1,933 12 0	1 2 0	287 20	52 8 8	1,987 6 8
22	Harwada	1908-1909	7,671 0	2,302 20	6,208 0	3·3	871 5 11	1,151 4 0	15 2 4	1,320 12	259 14 11	1,426 5 3
		1907-1908	1,743 10	3,649 20	8,339 35	3·2	1,000 5 3	1,824 12 0	.....	920 14	185 14 0	2,010 10 0
23	Keni	1908-1909	6,072 0	1,593 20	4,873 10	3·8	943 0 0	799 4 0	.....	923 0	461 8 0	1,260 12 0
		1907-1908	5,107 20	1,345 0	4,130 0	3·8	706 1 0	672 8 0	0 2 0	844 0	422 0 0	1,094 10 0
24	Gangawali	1908-1909	3,634 20	1,018 20	2,856 25	3·5	649 14 11	509 4 0	.....	698 20	349 4 0	858 8 0
		1907-1908	2,388 0	729 20	1,753 33	3·2	787 14 1	364 12 0	63 0 0	647 17	323 11 5	751 7 5
25	Tadri	1908-1909	4,080 10	827 20	3,374 11	4·9	540 5 7	413 12 0	.....	155 30½	77 14 1	491 10 1
		1907-1908	2,947 0	508 0	2,431 30	5·8	388 11 3	254 0 0	0 7 0	191 18½	95 11 8	350 2 8
26	Kumta	1908-1909	9,673 20	2,136 0	7,855 25	4·2	994 2 10	1,068 0 0	.....	1,001 11	219 1 6	1,287 1 6
		1907-1908	5,387 2	1,252 20	4,202 39	4·3	953 3 2	626 4 0	.....	1,366 11½	289 1 5	915 5 5
27	Kasarkode	1908-1909	32,374 20	6,668 20	28,621 24½	4·8	2,368 8 5	3,334 4 0	.....	2,408 10	598 13 9	3,933 1 9
		1907-1908	17,990 20	3,726 10	16,300 4	4·8	1,648 2 1	1,863 2 0	0 8 0	2,846 38	598 8 3	2,462 2 3
28	Manki	1908-1909	8,536 0	1,937 0	6,571 0	4·6	586 1 11	918 8 0	.....	290 21	60 0 3	978 8 3
		1907-1908	2,619 0	525 0	2,029 20	5·	388 11 0	262 8 0	.....	658 0	133 3 3	395 11 3
29	Murdeshwar	1908-1909	1,454 0	425 0	1,154 35	3·4	316 13 4	212 8 0	.....	409 20	95 14 6	308 6 6
		1907-1908	1,986 25	598 20	1,534 39	3·3	254 6 5	299 4 0	.....	309 34½	46 15 9	346 3 9
30	Bhatkal	1908-1909	2,954 30	536 20	2,554 21	5·5	236 5 7	268 4 0	.....	134 28	28 5 10	296 9 10
		1907-1908	1,936 5	254 0	1,719 27	7·7	148 11 6	127 0 0	.....	22 20	4 6 2	131 6 2
31	Shirali	1908-1909	.....	.....	.....	...	.....	.....	.....	.....	.....	.....
		1907-1908	175 8	48 0	140 11	4·	91 10 11	21 8 0	9 11 10	.....	.....	31 3 10
	Total of the Kánara Range.	1908-1909	1,34,152 35	35,719 20	1,06,818 10½	3·75	15,406 11 3	17,859 4 0	70 14 7	17,567 14½	4,242 10 11	22,172 13 6
		1907-1908	90,944 11	24,982 10	70,977 5	3·64	11,296 5 2	12,491 2 0	217 8 8	11,818 34½	2,898 3 9	15,606 14 5
	Grand Total	1908-1909	2,48,777 30	73,639 10	1,92,551 8½	3·37	36,869 9 1	36,819 10 0	84 5 7	41,877 31	10,005 9 11	46,919 9 6
		1907-1908	1,83,405 31	55,640 30	1,43,027 0	3·3	30,501 2 10	27,820 6 0	229 6 2	39,421 10½	8,228 7 7	36,278 3 9

	Rs. a. p.
Receipts	46,919 9 6
Expenditure ...	36,869 9 1
Profit ...	10,050 0 5

S. R. ARTHUR,
Collector of Salt Revenue.

APPENDIX L.

Statement showing Details of Cases of Salt smuggling disposed of by the Salt Department during the year 1908-1909.

Divisions.	SALT.																			
	Nature of Offence.												Mode of Smuggling.							
	Theft from Salt-works.		Smuggling foreign Salt across Frontier.		Clandestine removal of Natural Salt.		Removals from Salt-works in excess of quantities specified in Permits.		Miscellaneous.		Total.		By Head-loads.		On Animals.		In Carts.		By Boats.	
	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.
		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.
Northern Division.	...	...	...	.....	12	3 16 30	...	...	...	.....	12	3 16 30	...	...	...	...	...	...	...	...
Daman Frontier ...	...	...	13	2 12 33	...	...	...	...	...	.....	13	2 12 36	4	1 38 27	...	...	1	0 0 9	...	...
Total, N. D and Daman ...	...	...	13	2 12 36	12	3 16 30	...	...	...	.....	25	5 28 66	4	1 38 27	...	...	1	0 0 9	...	...
Southern Division.	20	22 17 57	1	0 0 33	69	22 24 24½	...	...	101	7,245 0 50½	191	7,290 3 5	28	19 8 46½	...	...	5	10 8 20	8	7,137 26 76
Goa Territory ...	...	...	46	42 20 67½	...	...	...	...	2	0 14 0	48	42 34 67½	24	36 5 23	1	4 31 0	1	0 0 11½	...	...
Total, S. D. and Goa ...	20	22 17 57	47	42 21 26½	69	22 24 24½	...	...	103	7,245 14 50½	239	7,332 37 72½	47	55 13 69½	1	4 31 0	6	10 8 31½	8	7,137 26 76
Total ...	20	22 17 57	60	44 33 56½	81	26 0 54½	...	...	103	7,245 14 50½	284	7,338 26 58½	51	57 12 16½	1	4 31 0	7	10 8 40½	8	7,137 26 76

Divisions.	SALT—*contd.*													
	Mode of Smuggling—*cont d.*				How cases were disposed of.									
	Miscellaneous.		Total.		Number of persons arrested.	Number of persons released by the Department.	Number of persons prosecuted.	Number of persons convicted.	Number of persons acquitted.	Percentage of convictions on number prosecuted.	Total estimated value of Confiscations.	Fine in lieu of confiscated Property released.	Actual produce by auction-sale of confiscated Property.	Total of two previous columns.	Fines imposed by Magistrates.	Real value of confiscated Property.	Rewards granted, if any.
	No.	Quantity.	No.	Quantity.							Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
		Mds. s. t.		Mds. s. t.													
Northern Division.	12	3 16 30	12	3 16 30	7	...	7	4	3	57·1	.....	.....	.....	.....	60 0 0	.....	57 8 0
Daman Frontier ..	8	0 14 0	13	2 12 36	11	2	9	9	...	100·	3 2 2	10 0 0	6 12 6	16 12 6	37 0 0	3 2 2	293 3 3
Total, N. D. and Daman ...	20	3 30 30	25	5 28 66	18	2	16	13	3	81·35	3 2 2	10 0 0	6 12 6	16 12 6	97 0 0	3 2 2	350 11 3
Southern Division.	155	122 39 22½	191	7,290 3 5	214	23	191	189	2	98·9	18,914 12 0	594 14 0	69 11 1	574 9 1	588 8 0	18,854 2 5	689 10 6
Goa Territory ...	22	1 38 32½	48	42 34 67½	41	7	34	32	2	4·1	247 14 8	1 0 0	15 12 1	16 12 1	48 13 0	247 12 9	177 4 6
Total, S. D. and Goa ...	177	124 37 55½	239	7,332 37 72½	255	30	225	221	4	98·2	19,162 10 8	595 14 0	85 7 2	591 5 2	637 4 0	19,101 15 2	866 15 0
Total	197	128 28 5½	264	7,338 26 58½	273	32	241	234	7	97·08	19,165 12 10	595 14 0	92 3 8	608 1 8	734 4 0	19,105 1 4	1,217 10 3

S. R. ARTHUR,
Collector of Salt Revenue.

COMMISSIONER'S REVIEW.

No. 5461 of 1909.

Poona, 28th August 1909.

Submitted to Government in the Revenue Department.

2. The financial results of the year under review and the two previous years are as follows :— Financial results.

	1908-09.	1907-08.	1906-07.	Annual average. 1901-1906.
	Rs.	Rs.	Rs.	Rs.
Gross receipts	122 lákhs.	120 lákhs.	161 lákhs.	197 lákhs.
Net receipts	103 „	101 „	142 „	180 „
Expenditure exclusive of refunds..	18·25 „	18 „	17·74 „	16·47 „
Percentage of charges to net receipts.	17·6 „	17·8 „	12·4 „	9·1 „

3. The salt removed from the works amounted to— Removals.

	Full duty.	Nominal duty.	Free of duty.	Total.
	Mds. s.	Mds. s.	Mds. s.	Mds. s.
1907-08	1,11,04,191 35	8,52,006 0	76,781 0	1,20,32,978 35
1908-09	1,08,51,550 5	9,74,073 0	1,07,020 20	1,19,32,648 35

from which it will be seen that, though there was a large increase in the removals of salt on which no duty or a merely nominal one was payable in the year under report, there was a considerable falling off as regards salt on which full duty was payable. This is not fully accounted for in the report and as imports were practically the same in both years it looks as though in a year of general high prices even the reduced duty of one rupee a maund must exercise a considerable influence on the consumption.

4. The total quantity manufactured rose from 1,12,76,774 maunds to 1,28,39,942 maunds, and despite the slight decrease in removals the stocks in hand fell from 32½ lákhs at the beginning to 31¼ at the close of the year. By the 30th June 1909 the stock of sea-salt had increased from 10 to 50 lákhs, as against 55 at the same date last year. This stock is amply sufficient to meet all demands before the next manufacturing season. To provide for any unforeseen increase in demand or shortages it is necessary to find new sources of supply. This matter is however having the Collector's attention and he proposes to open at Khárághoda next season as many more new pans as possible. The Bhándup scheme is now being pushed on and if it succeeds there will be no reason to apprehend either that the stocks will run short or that prices will rise. Manufacture.

5. Notwithstanding the decrease in the removals of fully dutiable salt there was a large increase, Rs. 2,55,074, in the excise duty receipts, due to larger payments both for arrears of the previous years, which had been covered by credit bonds, and for next year's removals. Receipts.

6. The details of expenditure are given in Appendix I, in which it might be better if the charges for the manufacture and supply of salt, which are excluded from division between the Customs and Salt Departments, were more clearly distinguished. The total expenditure has risen by the small sum of Rs. 25,000, but the cost of establishment has risen from Rs. 12,10,651 to Rs. 13,03,221 or Rs. 92,570 more than that of the year 1907-08. The greater part of this is due to temporary causes, such as the jubilee bonus and grain compensation allowance. But there is an item of Rs. 6,000 for "Local Expenditure.

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Allowance," which is not explained although it appears in the accounts this year for the first time. And there is what appears to be a permanent increase of Rs. 1,300 in the pay of the superior establishment and of Rs. 5,200 in that of the subordinate establishment. This requires some explanation, for it might have been thought that since the duty on salt has been reduced in the last 6 years by 60 per cent. the cost of collecting it at least would not have risen. But the fact is that it has steadily risen from the date of the first reduction in duty. As far as the excise duty is concerned, it is just as easy to collect Rs. 2-8 as Re. 1, and as the reduction of duty has led to increased consumption and consequently increased manufacture the labours of that part of the preventive establishment that is employed on the salt works is increased, though the responsibility may be lessened. The nature of the frontier work however has changed greatly. Even in his report for the year 1905-06, when the duty was Rs. 1-8, the Collector reported that it scarcely paid a man to smuggle salt. So if salt were the only article to be considered, there can be little doubt that some reduction of establishment could be made. But it has to be maintained to guard against the introduction of other articles, such as arms, liquor, opium and cocaine, the smuggling of which is much more difficult to prevent than that of salt. The Collector could probably make out a good case for a very substantial revision of the proportion in which the cost of the frontier lines is divided between the Customs, Opium and Salt Departments.

Offences.

7. In this connection a comparison with the numbers of offences in Appendix L of the last few years is instructive. The continuous fall is undoubtedly due chiefly to the reduction of duty. Only offences connected with salt find a place in the table, and by the orders of the Government of India no allusion is made to any other offences, but doubtless the Collector will have a record for his own use of cases of all sorts detected by his Preventive Officers.

1902-03	... 1,428
1903-04	... 710
1904-05	... 1,259
1905-06	... 804
1906-07	... 536
1907-08	... 323
1908-09	... 264

Fish-curing yards.

8. The fish-curing yards made a profit of Rs. 10,040. The receipts are made up of Rs. 36,819—10 from sales of salt at 8 annas a maund, and Rs. 10,005 value of 41,878 maunds stock in hand at cost price. This gives the cost price at less than 4 annas and shews that if the salt had been sold at 6 annas a maund there would still have been a profit of about Rs. 800. As there has never been any idea of making money out of these yards but only to lessen the difficulties in the way of fishermen getting cheap salt occasioned by its taxation, it will be as well to reduce the price to 6 annas.

Consumption and prices.

9. The average rate of consumption has fallen from 12·58 to 12·18 lbs. while the average selling price in most of the districts of the Presidency was lower than that of the previous year. The fall seems to have been due to the high prices of other commodities, and less money being available for the purchase of salt.

Concluding remarks.

10. Neither the Collector who has made the report nor the Commissioner who is reviewing it was in charge of his office during any part of the year. Mr. Arthur however acted as Collector from 6th April 1901 to 31st October 1902 and has therefore been able to do full justice to his subject.

W. W. DREW,

Commissioner of Customs,
Salt, Opium & Abkári.